



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LANCASTER MUNICIPAL WATER UTILITY

Principal Office: 206 S. MADISON ST.
LANCASTER, WI 53813

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LANCASTER MUNICIPAL WATER UTILITY**Utility Address:** 206 S. MADISON ST.
LANCASTER, WI 53813**When was utility organized?** 12/31/1896**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID A. KURIHARA**Title:** CITY CLERK/TREASURER**Office Address:**206 S. MADISON ST.
LANCASTER, WI 53813**Telephone:** (608) 723 - 7445**Fax Number:** (608) 723 - 4789**E-mail Address:** ctyclerk@pcii.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MS JOSEPHINE PEBWORTH**Title:** MAYOR**Office Address:**206 S. MADISON ST.
LANCASTER, WI 53813**Telephone:** (608) 723 - 4246**Fax Number:** (608) 723 - 4789**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAY H. BENNETT CPA**Title:** AUDITOR**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH ST.
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jhb@mhtc.net**Date of most recent audit report:** 7/7/1999**Period covered by most recent audit:** 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CARROLL**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
206 S. MADISON ST.
LANCASTER, WI 53813**Telephone:** (608) 723 - 7543**Fax Number:** (608) 723 - 4789**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MS JOSEPHINE PEBWORTH, MAYOR

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH ST.
MINERAL POINT, WI 53565

Contact Person: MR JAY H BENNETT, CPA

Title: AUDITOR

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jhb@mhtc.net

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/2001

Provide a brief description of the nature of Contract Operations being provided:

Audit of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	738,239	652,204	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	223,947	222,111	2
Depreciation Expense (403)	112,415	107,831	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	107,398	107,980	5
Total Operating Expenses	443,760	437,922	
Net Operating Income	294,479	214,282	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	294,479	214,282	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	59,750	29,148	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	59,750	29,148	
Total Income	354,229	243,430	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	354,229	243,430	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	175,887	128,537	14
Amortization of Debt Discount and Expense (428)	14,114	5,083	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	5,276		19
Total Interest Charges	184,725	133,620	
Net Income	169,504	109,810	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,362,313	1,252,503	20
Balance Transferred from Income (433)	169,504	109,810	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,531,817	1,362,313	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	59,750	5
Total (Acct. 419):	59,750	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	738,239	0	0	0	738,239	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	738,239	0	0	0	738,239	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	88,029		88,029	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,062		2,062	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	90,091	0	90,091	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,720,815	5,439,021	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,107,216	1,105,849	2
Net Utility Plant	4,613,599	4,333,172	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	937,326	1,438,231	7
Total Other Property and Investments	937,326	1,438,231	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	97,305	0	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,330	43,954	11
Other Accounts Receivable (143)	1,908	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	1,131	14
Materials and Supplies (150)	32,293	27,933	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	181,836	73,018	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,895	58,424	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	7,302	0	20
Total Deferred Debits	55,197	58,424	
Total Assets and Other Debits	5,787,958	5,902,845	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	272,083	272,083	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,531,817	1,362,313	23
Total Proprietary Capital	1,803,900	1,634,396	
LONG-TERM DEBT			
Bonds (221)	3,085,000	3,225,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,085,000	3,225,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,420	27,739	28
Payables to Municipality (233)	0	152,783	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	57,050	46,590	32
Other Current and Accrued Liabilities (238)	141,791	132,296	33
Total Current and Accrued Liabilities	214,261	359,408	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	5,028	4,887	36
Total Deferred Credits	5,028	4,887	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	679,769	679,154	41
Total Liabilities and Other Credits	5,787,958	5,902,845	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,720,815	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,720,815	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,107,216	0	0	0	10
Total Accumulated Provision	1,107,216	0	0	0	
Net Utility Plant	4,613,599	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,105,849				1,105,849	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	112,415				112,415	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,217				4,217	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	7,175				7,175	10
Other credits (specify):						11
					0	12
Total credits	123,807	0	0	0	123,807	13
Debits during year						14
Book cost of plant retired	118,440				118,440	15
Cost of removal	4,000				4,000	16
Other debits (specify):						17
					0	18
Total debits	122,440	0	0	0	122,440	19
Balance End of Year	1,107,216	0	0	0	1,107,216	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	32,293	27,933	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	32,293	27,933	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 Revenue Bonds	3,688	428	20,455	1
1998 Revenue Bond Anticipation Notes	7,390	428	19,494	2
1998 Taxable Revenue Bond Anticipation Notes	3,036	428	7,946	3
Total			47,895	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	272,083	1
Changes during year (explain):		
NONE		2
Balance end of year	272,083	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 Revenue Bonds	09/01/1994	09/01/2009	5.60%	1,685,000	1
1998 Taxable Revenue Bond Anticipation Notes	11/15/1998	09/01/2002	5.75%	325,000	2
1998 Revenue Bond Anticipation Notes	11/15/1998	09/01/2002	4.00%	1,075,000	3
Total Bonds (Account 221):				3,085,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	107,398	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	107,398	
Taxes paid during year:		
County, state and local taxes	99,825	6
Social Security taxes	6,807	7
PSC Remainder Assessment	766	8
Other (explain):		
NONE		9
Total payments and other debits	107,398	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 Revenue Bonds	38,806	114,102	116,420	36,488	1
1998 Revenue Bond Anticipation Notes	5,426	43,068	34,161	14,333	2
1998 Taxable Revenue Bond Anticipation Notes	2,358	18,717	14,846	6,229	3
Subtotal	46,590	175,887	165,427	57,050	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	46,590	175,887	165,427	57,050	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	679,154	0	0	0	0	679,154	1
Add credits during year:							
For Services	615					615	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	679,769	0	0	0	0	679,769	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION	342,104	3
BOND DEPRECIATION	29,161	4
BOND CONSTRUCTION	566,061	5
Total (Acct. 125):	937,326	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	50,330	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	50,330	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
1999 TAX ROLL	1,908	13
Total (Acct. 143):	1,908	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL NO. 1 STUDY	7,302	17
Total (Acct. 183):	7,302	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
VESTED VACATION	5,028	19
Total (Acct. 253):	5,028	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,579,918	0	0	0	5,579,918	1
Materials and Supplies	30,113	0	0	0	30,113	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,106,532	0	0	0	1,106,532	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	679,461	0	0	0	679,461	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,824,038	0	0	0	3,824,038	
Net Operating Income	294,479	0	0	0	294,479	8
Net Operating Income as a percent of						
Average Net Rate Base	7.70%	N/A	N/A	N/A	7.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	272,083	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,447,065	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,719,148	
Net Income		
Net Income	169,504	5
Percent Return on Proprietary Capital	9.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

PSC granted application for authority to increase water rates in December, 1998. Increase in rates to take effect on 2/1/99 billing (January service).

PSC granted application for to change method of collecting public fire protection fee from general fund payment to directly charging the customers. Change effective for service beginning Janaury 1, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Interest and Dividend Income (419)-More interest earned in 1999 due to \$1,075,000 Water system revenue bond anticipation note and \$325,000 taxable water system revenue bond anticipation note issued on 11/15/98.

Balance Sheet (Page F-06)

Unamortized Debt Discount and Expense (181)-Paid additional debt expense in April, 1999 of \$3,585 related to 11/15/98 issue of \$1,075,000 and \$325,000 taxable anticipation notes. Recorded expense as 1999 addition to account.

Interest Accrued (Acct. 237) (Page F-17)

Bonds (221)-Interest accrued=\$175,887. \$170,611 was expensed to account 427 and \$5,276 was capitalized.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (183)-Request for authorization for amortization will be forthcoming.

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mr. David A. Kurihara, City Clerk Treasurer
Lancaster Municipal Water Utility
206 South Madison Street
Lancaster, WI 53813-1799

1999 Analytical Review DWCCA-3030-PJL

Dear Mr. Kurihara:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mayor Josephine Pebworth

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	729,493	1
Total Sales of Water	729,493	
Other Operating Revenues		
Forfeited Discounts (470)	1,693	2
Miscellaneous Service Revenues (471)	298	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,755	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,746	
Total Operating Revenues	738,239	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3	8
Pumping Expenses (620-625)	75,470	9
Water Treatment Expenses (630-635)	18,232	10
Transmission and Distribution Expenses (640-655)	66,894	11
Customer Accounts Expenses (901-904)	20,918	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,430	14
Total Operation and Maintenance Expenses	223,947	
Other Operating Expenses		
Depreciation Expense (403)	112,415	15
Amortization Expense (404-407)		16
Taxes (408)	107,398	17
Total Other Operating Expenses	219,813	
Total Operating Expenses	443,760	
NET OPERATING INCOME	294,479	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,478	79,555	262,842	4
Commercial	195	27,942	66,531	5
Industrial	11	120,296	151,885	6
Total Metered Sales to General Customers (461)	1,684	227,793	481,258	
Private Fire Protection Service (462)	9		6,357	7
Public Fire Protection Service (463)	1		190,433	8
Other Sales to Public Authorities (464)	33	27,127	51,445	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,727	254,920	729,493	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	190,433	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	190,433	
Forfeited Discounts (470):		
Customer late payment charges	1,693	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,693	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	298	7
Total Miscellaneous Service Revenues (471)	298	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,755	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,755	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	3	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	3	
PUMPING EXPENSES		
Operation Labor (620)	14,673	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	48,409	7
Operation Supplies and Expenses (623)	8,183	8
Maintenance of Pumping Plant (625)	4,205	9
Total Pumping Expenses	75,470	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,458	10
Chemicals (631)	15,422	11
Operation Supplies and Expenses (632)	352	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	18,232	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	28,077	14
Operation Supplies and Expenses (641)	1,959	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,152	16
Maintenance of Mains (651)	13,474	17
Maintenance of Services (652)	6,438	18
Maintenance of Meters (653)	6,927	19
Maintenance of Hydrants (654)	7,867	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	66,894	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,652	22
Accounting and Collecting Labor (902)	17,163	23
Supplies and Expenses (903)	2,103	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	20,918	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,370	27
Office Supplies and Expenses (921)	5,682	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	1,540	30
Property Insurance (924)	5,793	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	0	33
Regulatory Commission Expenses (928)	1,266	34
Miscellaneous General Expenses (930)	6,779	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	42,430	
Total Operation and Maintenance Expenses	223,947	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		101,604	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,779	2
Net property tax equivalent		99,825	
Social Security		6,807	3
PSC Remainder Assessment		766	4
Other (specify): NONE			5
Total tax expense		107,398	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206371				3
County tax rate	mills		4.761518				4
Local tax rate	mills		7.276196				5
School tax rate	mills		10.511074				6
Voc. school tax rate	mills		1.751113				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.506272				10
Less: state credit	mills		1.719631				11
Net tax rate	mills		22.786641				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.276196				14
Combined School Tax Rate	mills		12.262187				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.538383				17
Total Tax Rate	mills		24.506272				18
Ratio of Local and School Tax to Total	dec.		0.797281				19
Total tax net of state credit	mills		22.786641				20
Net Local and School Tax Rate	mills		18.167354				21
Utility Plant, Jan. 1	\$	5,439,020	5,439,020				22
Materials & Supplies	\$	27,933	27,933				23
Subtotal	\$	5,466,953	5,466,953				24
Less: Plant Outside Limits	\$	385,980	385,980				25
Taxable Assets	\$	5,080,973	5,080,973				26
Assessment Ratio	dec.		0.969100				27
Assessed Value	\$	4,923,971	4,923,971				28
Net Local & School Rate	mills		18.167354				29
Tax Equiv. Computed for Current Year	\$	89,456	89,456				30
Tax Equivalent per 1994 PSC Report	\$	101,604					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	101,604					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	20,287		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	441,946		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	462,233	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	432,961		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,796		17
Diesel Pumping Equipment (326)	17,243		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,085		20
Total Pumping Plant	684,085	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,407		23
Total Water Treatment Plant	15,407	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,008		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			20,287	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			441,946	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	462,233	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			432,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,796	17
Diesel Pumping Equipment (326)			17,243	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			68,085	20
Total Pumping Plant	0	0	684,085	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,407	23
Total Water Treatment Plant	0	0	15,407	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,008	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	524,372		26
Transmission and Distribution Mains (343)	2,497,080	279,462	27
Fire Mains (344)	0		28
Services (345)	535,377	54,677	29
Meters (346)	207,645	27,161	30
Hydrants (348)	251,254	30,081	31
Other Transmission and Distribution Plant (349)	23		32
Total Transmission and Distribution Plant	4,019,759	391,381	
GENERAL PLANT			
Land and Land Rights (389)	1,700		33
Structures and Improvements (390)	55,813		34
Office Furniture and Equipment (391)	5,578		35
Computer Equipment (391.1)	30,876		36
Transportation Equipment (392)	66,356		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,451	5,248	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	68,763	3,605	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	257,537	8,853	
Total utility plant in service directly assignable	5,439,021	400,234	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,439,021	400,234	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			524,372	26
Transmission and Distribution Mains (343)	68,356		2,708,186	27
Fire Mains (344)			0	28
Services (345)	20,191		569,863	29
Meters (346)	20,691		214,115	30
Hydrants (348)	5,439		275,896	31
Other Transmission and Distribution Plant (349)			23	32
Total Transmission and Distribution Plant	114,677	0	4,296,463	
GENERAL PLANT				
Land and Land Rights (389)			1,700	33
Structures and Improvements (390)			55,813	34
Office Furniture and Equipment (391)			5,578	35
Computer Equipment (391.1)			30,876	36
Transportation Equipment (392)			66,356	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			33,699	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)	3,763		68,605	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	3,763	0	262,627	
Total utility plant in service directly assignable	118,440	0	5,720,815	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	118,440	0	5,720,815	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,963	19,963	1
February			18,397	18,397	2
March			22,294	22,294	3
April			21,943	21,943	4
May			23,907	23,907	5
June			25,249	25,249	6
July			28,908	28,908	7
August			29,737	29,737	8
September			29,237	29,237	9
October			29,051	29,051	10
November			24,543	24,543	11
December			25,634	25,634	12
Total for year	0	0	298,863	298,863	
Less: Measured or estimated water used in main flushing and water treatment during year				3,200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				295,663	16
Less: Water sold				254,920	17
Losses and unaccounted for				40,743	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,621	21
Date of maximum: 10/20/1999					22
Cause of maximum:					23
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				528	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				903,480	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
9670 OLD COUNTY K	Well #1	1,774	12	864,000	Yes	1
140 E. CHERRY ST	Well #2	1,701	13	1,123,200	Yes	2
930 ROBIN ST	Well #3	1,800	12	1,584,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #1 BOOSTER PUMP	WELL #2	1
Location	9760 OLD COUNTY K	9760 OLD COUNTY K	140 E. CHERRY ST	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	UNKNOWN	PEERLESS	5
Year Installed	1994	1959	1969	6
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	860	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTOR	U.S. MOTOR	9
Year Installed	1994	1959	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	50	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #3 STANDBY		14
Location	930 ROBIN ST.	930 ROBIN ST.		15
Purpose	P	S		16
Destination	R	D		17
Pump Manufacturer	U.S. MOTOR	LAYNE		18
Year Installed	1998	1996		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	1,100	1,100		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CATERPILLAR		22
Year Installed	1998	1996		23
Type	ELECTRIC	NATURAL GAS		24
Horsepower	250	250		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR	WATERTOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1947	1976	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	165	165	10
Total capacity in gallons	400,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	3,710	0	1,800	0	1,910	1
P	D	2.000	280	0	0	0	280	2
M	D	4.000	33,657	0	980	0	32,677	3
P	D	4.000	600	0	0	0	600	4
A	D	6.000	610	0	0	0	610	5
M	D	6.000	33,510	3,177	2,180	0	34,507	6
P	D	6.000	1,800	0	0	0	1,800	7
M	D	8.000	40,465	1,783	0	0	42,248	8
P	D	8.000	13,326	0	0	0	13,326	9
P	D	10.000	3,240	0	0	0	3,240	10
M	D	12.000	12,070	0	0	0	12,070	11
P	D	12.000	16,060	0	0	0	16,060	12
Total Within Municipality			159,328	4,960	4,960	0	159,328	
P	D	6.000	5,320	0	0	0	5,320	13
M	D	8.000	8,000	0	0	0	8,000	14
P	D	8.000	13	0	0	0	13	15
M	D	12.000	560	0	0	0	560	16
P	D	12.000	7,903	0	0	0	7,903	17
Total Outside of Municipality			21,796	0	0	0	21,796	
Total Utility			181,124	4,960	4,960	0	181,124	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,574	0	0	0	1,574		1
M	1.000	143	70	68	0	145	2	2
M	1.250	30	0	0	0	30		3
M	1.500	16	0	0	0	16		4
M	2.000	21	0	0	0	21		5
M	4.000	11	0	0	0	11		6
M	6.000	2	0	0	0	2		7
P	8.000	6	0	0	0	6		8
Total Utility		1,803	70	68	0	1,805	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,184	258	228	0	2,214	205	1
0.750	1	0	0	0	1	0	2
1.000	24	2	0	0	26	2	3
1.250	3	0	0	0	3	0	4
1.500	15	2	0	0	17	1	5
2.000	38	2	0	0	40	4	6
3.000	12	1	0	0	13	2	7
4.000	10	1	0	0	11	1	8
6.000	0	0	0	0	0	0	9
8.000	1	0	0	0	1	1	10
Total:	2,288	266	228	0	2,326	216	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,850	167	3	16	0	178	2,214	1
0.750	0	0	0	0	0	1	1	2
1.000	0	14	3	9	0	0	26	3
1.250	0	1	0	0	0	2	3	4
1.500	0	12	0	0	0	5	17	5
2.000	0	15	4	10	0	11	40	6
3.000	0	0	0	10	0	3	13	7
4.000	0	4	2	3	0	2	11	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	1	0	1	10
Total:	1,850	213	12	48	1	202	2,326	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	17				17	1
Within Municipality	214	14	5		223	2
Total Fire Hydrants	231	14	5	0	240	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	240
Number of distribution system valves end of year:	611
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

TRANSMISSION AND DISTRIBUTION EXPENSES

ACCOUNT 641-OPERATION SUPPLIES AND EXPENSES-INCURRED AN EXPENSE OF \$7,654 FOR CROSS-CONNECTION INSPECTIONS IN 1998.

ACCOUNT 652-MAINTENANCE OF SERVICES-INCURRED LESS COST IN 1999 DUE TO DECREASE IN WATER SERVICE REPAIRS.

ACCOUNT 653-MAINTENANCE OF METERS-INCURRED LESS COST IN 1999 DUE TO DECREASE IN METER MAINTENANCE.

ACCOUNT 654-MAINTENANCE OF HYDRANTS-INCURRED MORE COST IN 1999 DUE TO INCREASE IN HYDRANT REPAIRS.

ADMINISTRATIVE AND GENERAL EXPENSES

ACCOUNT 920-ADMINISTRATIVE AND GENERAL SALARIES-THE 1998 BALANCE CONTAINS A \$8,925 REDUCTION FOR A COMPENSATED ABSENCES ADJUSTMENT.

Water Mains (Page W-15)

MAINS ADDED DURING 1999 WERE FINANCED WITH PART OF \$1,075,000 WATER SYSTEM REVENUE BOND ANTICIPATION NOTES ISSUED ON 11/15/98, DUE 9/1/2002.

NO 1999 ASSESSMENTS

Water Services (Page W-16)

ADDITIONS FINANCED BY PART OF \$1,075,000 WATER SYSTEM REVENUE BOND ANTICIPATION NOTE 11/15/98, DUE 9/1/2002 AND CUSTOMER CONTRIBUTIONS.

PROPERTY OWNERS ASSESSED FOR NEW SERVICES-3/4" OR 1"=\$615.
LARGER THAN 1"=ACTUAL COST.

TWO (2) NEW SERVICES INSTALLED IN 1999. NO CHARGE FOR ONE (1) INSTALLED FOR FUTURE USE.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution system valves for 1999 = 611 and 1998 = 384. The 1999 figure includes valves from new construction and hydrants which 1998 did not. Also in 1999, physically mapped and updated all valves for the water system.

Number of distribution valves operated during year for 1999 = 50. Will operate all valves in 2000.
